

**MINUTES OF THE MEETING OF
THE BOARD OF DIRECTORS OF THE
LAKE VALLEY FIRE PROTECTION DISTRICT
OF EL DORADO COUNTY
August 22, 2024**

The Board of Directors of the Lake Valley Fire Protection District of El Dorado County met in special session on August 22, 2024 at the fire station in Meyers, California.

ROLL CALL

Director Kaelin called the meeting to order at 4:10pm. There were present the following directors: Kaelin, Hogan and Cain. Directors Rice and Allen were not in attendance. Fire Chief Stephen was not in attendance. Lake Valley personnel were present.

AGENDA

A motion was made by Director Hogan and seconded by Director Cain to approve the agenda of August 22, 2024. The motion passed unanimously.

MINUTES FOR July 11, 2024

Tabled until the next regular meeting.

PUBLIC COMMENTS

None.

COMMUNICATIONS

None.

OLD BUSINESS

A. Approval of Amendments to the Fiscal Year 2023/2024 Budget

A motion was made by Director Hogan and seconded by Director Cain to approve the changes to the budget that took place in January 2024. The motion passed unanimously.

B. Discussion and Approval to Reverse Resolution 2023-4 Establishing Health Contribution Rate for Active Employees and Retirees

Administrative Assistant Kayla Galvan reminded the Board of a change that was voted on in the fall of 2023 to cover 45% of the health premium for active employees, which went into effect January 1, 2024. This change also applied to retirees on the health plan, which was an unintended change. During the GASB 75 reporting it became clear that this change caused the district's OPEB liability to go from \$2.2 million to approximately \$6.6 million. After additional research, the District can reverse the resolution back to the PEMHCA requirements and internally make up the difference up to 45% for active employees. A motion was made by Director Cain and seconded by Director Hogan to reverse the resolution with CalPERs effective 1/1/2025 and cover the health premium internally so active employees will not pay more than 55% of the health premium. The motion passed unanimously. The Board gave direction to the administrative assistant to notify the retirees who will be affected by the change as soon as possible.

ADJOURNMENT

The meeting was adjourned at 4:20pm.

Respectfully Submitted;

Irene Kaelin
SECRETARY

Brian Hogan
Director

K. Galvan prepared the minutes